

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : **Chapter 11 Case No.**
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
Debtors. : **(Jointly Administered)**
-----x **Ref. Docket Nos. 8491**

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
)
) ss.:
COUNTY OF NEW YORK)

ELENI KOSSIVAS, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On April 20, 2010, I caused to be served the "First Interim Fee Application of the O'Neil Group, LLC for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses as Tax Services Providers to the Debtors and Debtors-in-Possession for the Period from January 6, 2010 to January 31, 2010," dated March 12, 2010, [Docket No. 8491], by causing true and correct copies to be:
 - a. enclosed securely in postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit A,
 - b. delivered via electronic mail to those parties listed on the annexed Exhibit B, and
 - c. delivered via facsimile to those parties listed on the annexed Exhibit C.
3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

/s/ Eleni Kossivas

Eleni Kossivas

Sworn to before me this
21st day of April, 2010
/s/ Elli Petris

Notary Public, State of New York

No. 01PE6175879

Qualified in Nassau County

Commission Expires October 22, 2011

EXHIBIT A

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